Write this on firm’s letter head

Instructions: For potential audit clients, our firm must communicate in writing with the previous auditor before accepting a new client. The Institute recommends our firm communicates in writing with the previous accountant for all engagements. We have termed this letter the ‘ethical letter’. See sample ethical letter below.

Ethical Letter

June 4, 2014

The Managing Partner,

Audit firm & Co (Chartered Accountants)

Address 1

Address 2

Dear Sir,

Client’s Name

Address 1

Address 2

We have been approached by the above mentioned to accept nomination as external auditor [amend as appropriate].

Please advise if there is any professional or ethical reason why we should not accept this appointment.

If no such reason exists, please forward to us the necessary documentation to ensure continuity of professional service, including:

* Copies of last year’s income tax returns
* Copies of last year’s financial statements
* Copies of any depreciation or other business schedules
* Copies of last year’s income tax assessment notices
* Any other information you may have in relation to their tax affairs

If we can be of any further assistance to you, please contact our offices on [ insert phone number ] or via email at [ insert email address ]

Yours sincerely,

Name

**Managing Associate/CEO**

**Client Name: Client Signature:**